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## **An Act To Amend the Definition of "Working Waterfront Land" To Include Land Used for Marine Trades**

**Be it enacted by the People of the State of Maine as follows:**

**Sec. 1. 36 MRSA §1142, sub-§11**, as enacted by PL 2005, c. 609, §2, is amended to read:

**11. Working waterfront land.** "Working waterfront land" means a parcel of land, or a portion thereof, abutting water to the head of tide or land located in the intertidal zone that is used primarily or used predominantly to provide access to or support the conduct of commercial marine activities including commercial fishing activities; boatbuilding and boat-repair activities; hauling, launching and storage of boats or boatbuilding or boat-repair materials; berthing of boats; and other such commercial activities that are considered to be water dependent. For purposes of this subchapter, a parcel is deemed to include a unit of real estate notwithstanding the fact that it is divided by a road, way, railroad or pipeline.

### **SUMMARY**

This bill amends the definition of "working waterfront land" under the law authorizing current use tax valuation to include land providing access to or supporting the conduct of marine trades.